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February 8, 2002

BOX PATENT APPLICATION Commissioner for Patents Washington, D.C. 20231

Re:

Application of Isao SAITO, Koichi KANEKO, Yukitsugu SABA,

Yasutsugu KANAMORI, and Hiroaki NEKO

ROLLER

Assignee: SAKAI HEAVY INDUSTRIES, LTD.

Our Ref. Q68288





\$780.00

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Attached hereto is the application identified above comprising twenty-eight (28) sheets of the specification, including the claims and abstract, twelve (12) sheets of drawings, Preliminary Amendment, executed Assignment and PTO 1595 form, and executed Declaration and Power of Attorney.

The Government filing fee is calculated as follows:

Total claims Independent claims Base Fee	<u>9</u> - 20 <u>1</u> - 3	=	_ X _ X	\$18.00 \$84.00	=	\$.00 \$.00 \$740.00
TOTAL FILING FI Recordation of Assig	 _					\$740.00 \$40.00

Checks for the statutory filing fee of \$740.00 and Assignment recordation fee of \$40.00 are attached. You are also directed and authorized to charge or credit any difference or overpayment to Deposit Account No. 19-4880. The Commissioner is hereby authorized to charge any fees under 37 C.F.R. §§ 1.16 and 1.17 and any petitions for extension of time under 37 C.F.R. § 1.136 which may be required during the entire pendency of the application to Deposit Account No. 19-4880. A duplicate copy of this transmittal letter is attached.

Priority is claimed from:

TOTAL FEE

Country	Application No	Filing Date
Japan	2001-185705	June 20, 2001
Japan	2001-226005	July 26, 2001

The priority documents are enclosed herewith.

Respectfully submitted, SUGHRUE MION, PLLC

Attorneys for Applicant

Registration No. 23,063

DM/ob